

INSTRUCTIONS FOR SCHEDULE A - REAL ESTATE

Report on Schedule A all parcels of real estate in which the decedent had an interest at date of death except parcels held by the decedent as a joint tenant with right of survivorship or survivorship marital property. Report on Schedule E1 all real estate in which the decedent had a joint tenant or survivorship marital interest.

If the decedent's interest is classified in all, or in part, as marital property use the "marital property" column to report that interest. See the instructions to Schedule MP-MARITAL PROPERTY DECLARATION for additional information on reporting marital property interests. Use the "other property" column to report the value of any property not classified as marital property.

For each parcel of real estate listed on Schedule A, provide the following information:

1. Identify whether homestead, farm, rental, recreational, commercial or any other term descriptive of the actual use of the property.
2. Full legal description (subdivision, block and lot number, etc. for real estate in a city or town; for rural property indicate the township, range, landmarks, etc.)

3. Dimensions of the land (lot size or number of acres)
4. Nature of any improvements to or on the land
5. Address (number and street or rural route)
6. Basis for determining the fair market value of the real estate, for example, sales price, equalized value (estimated fair market value shown on the tax bill) or appraisal. If the equalized value is used, attach a copy of the real estate tax bill. If the value is based on an appraisal, attach a copy of the appraisal.

Enter the entire fair market value of the real estate in the valuation column, even though the real estate is subject to a mortgage or was being purchased by the decedent on an installment contract. Indicate on this schedule the amount of any mortgage or installment contract on the real estate (see examples below), but deduct these amounts on Schedule K, section b.

EXAMPLES

Item No.	Description - See instructions	Value at Date of Death	
		Marital Property	Other Property
1.	Homestead, 304 Jefferson Street, Madison, Wi. (lot 18, block 40, Fair Oaks subdivision). Value based on estimated fair market value, copy of real estate tax bill attached.	\$	\$ 80,000
2.	80 acre farm plus buildings. R.R. 2, Town of Westport, Dane County, Wi. East 1/2 of the southwest 1/4 of section 14, T.8 N.-R.9 E. Value based on appraisal, copy of which is attached. (Subject to land contract to Joe Smith with an unpaid balance of \$23,000 and accrued interest to date of death of \$940)		150,000
3.	Four unit rental building at 781 Sampson St., Madison, Wi. (lot 5, block 3 of Oaks subdivision) Value based on appraisal, copy of which is attached. (Mortgage payable to Anchor Savings & Loan - unpaid balance of \$135,000 with accrued interest of \$1,600)		200,000
4.	Recreational cottage property on Lake Moon, Govt. lot 3, Vilas County, Wi. Value based on appraisal, copy of which is attached.		86,500
SUBTOTALS		\$	\$ 516,500
TOTAL - Enter on line 1 of page 2, Form 101			\$ 516,500